

# City of Upland



Financial Update  
August 31, 2019  
Fiscal Year 2019-2020

## 2019-2020 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 07/01/18*		\$ 14,171,409
*Fiscal 2017-2018 Audited Balance - Fiscal 2018-2019 audit in progress		
Revenues	\$ 1,399,776	
Expenditures	<u>(5,652,336)</u>	
YTD Revenues over (under) expenditures		(4,252,560)
Fund Balance Designations		(8,607,482)
Estimated Fund Balance at 08/31/19		<u>\$ 1,311,368</u>

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended August 31, 2019**

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<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	
Property Tax	\$ 14,826,546	\$ 15,729,194	\$ 16,914,910		0.0%
Sales & Use Tax	12,808,924	12,231,153	14,412,470	-	0.0%
Business License Tax	1,036,158	876,302	965,000	163,438	16.9%
Other Taxes	801,575	662,438	750,530	33,626	4.5%
Franchise Tax	1,048,487	1,065,850	1,230,000	-	0.0%
Licenses & Permits	2,229,555	2,207,089	2,639,190	414,379	15.7%
Revenue from Other Governments	414,401	65,982	60,570	-	0.0%
Charges for Services	2,657,170	2,827,316	2,229,650	301,855	13.5%
Fines & Forfeitures	694,978	813,045	748,220	69,725	9.3%
Use of Money & Property	1,345,908	2,471,958	876,840	70,261	8.0%
Other Revenue	2,284,164	2,294,299	2,083,800	346,492	16.6%
Transfers In	-	724,123	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 40,147,863</b>	<b>\$ 41,968,749</b>	<b>\$ 42,911,180</b>	<b>\$ 1,399,776</b>	<b>3.3%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended August 31, 2019**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend.</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
General Government	\$ 3,739,090	\$ 664,068	\$ -	\$ 3,075,022	17.8%
Administrative Services	5,412,970	506,808	1,431,304	3,474,858	9.4%
Development Services	1,740,270	196,814	296,366	1,247,090	11.3%
Police	22,657,380	3,036,544	726,946	18,893,890	13.4%
Fire	19,140	46,076	38,971	(65,907)	240.7%
Community Services	1,731,220	282,989	171,033	1,277,198	16.3%
Public Works	6,631,630	919,037	1,480,946	4,231,648	13.9%
Transfers Out	1,112,800	-	-	1,112,800	0.0%
<b>General Fund</b>	<b>\$ 43,044,500</b>	<b>\$ 5,652,336</b>	<b>\$ 4,145,565</b>	<b>\$ 33,246,599</b>	<b>13.1%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End August 31, 2019**

							% of Year	17%
Current Year Activity								
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>	
General Fund	101	42,911,180	\$ 1,399,777	3.3%	43,044,500	5,652,336	13.1%	
Housing Fund	201	4,165,000	370,534	8.9%	4,105,240	299,022	7.3%	
Public Safety Augmentation Fund	203	1,002,140	95,086	9.5%	1,002,140	171,704	17.1%	
Gas Tax Fund	204	3,336,710	255,978	7.7%	8,924,110	51,622	0.6%	
Measure I	205	1,366,800	(10,163)	-0.7%	6,059,150	1,159	0.0%	
HOME	208	231,000	(2,169)	-0.9%	205,000	-	0.0%	
Community Development Block Grant	209	638,560	-	0.0%	1,025,714	10,004	1.0%	
Parking Improvement District Area	210	55,500	14,894	26.8%	204,200	2,240	1.1%	
Air Quality Management District	211	260,000	(450)	-0.2%	355,210	2,080	0.6%	
Homeland Security Grants - PD	214	22,940	-	0.0%	22,940	-	0.0%	
Proposition 30	215	1,900	(330)	0.0%	140,000	-	0.0%	
COPS	216	123,000	(1,499)	-1.2%	626,870	-	0.0%	
Other Grants	217	-	16,833	0.0%	-	245	0.0%	
Office of Traffic Safety Grants	218	-	-	0.0%	-	21,053	0.0%	
JAG Grant	219	-	-	0.0%	-	-	0.0%	
Asset Forfeiture-Fed DOJ	220	-	(1,126)	0.0%	-	-	0.0%	
Cal HOME	222	54,000	(896)	-1.7%	210,000	-	0.0%	
Asset Forfeiture-Fed Treas	223	-	(20)	0.0%	-	-	0.0%	
Asset Forfeiture-State	224	-	(394)	0.0%	-	1,000	0.0%	
BSCC Budget Acct	225	-	(178)	0.0%	-	-	0.0%	
General Development	420	434,300	94,128	21.7%	54,850	202	0.4%	
Park Acquisition & Development	421	1,651,000	260,037	15.8%	178,400	10,247	5.7%	
Storm Drain Development	422	820,960	220,810	26.9%	655,420	4,650	0.7%	
Street & Traffic Facility Development	423	738,000	134,387	18.2%	1,629,520	-	0.0%	
General Capital Projects	425	1,112,800	-	0.0%	1,163,930	-	0.0%	
Street & Alley Repairs - Burrtec	426	216,000	(1,731)	-0.8%	776,750	1,025	0.1%	
ERG Effic Capital Improved	427	-	391	0.0%	275,120	20	0.0%	
Water Utility	640	29,353,500	5,359,758	18.3%	41,491,190	2,228,354	5.4%	
Solid Waste Utility	641	13,717,240	1,883,936	13.7%	13,366,560	165,551	1.2%	
Sewer Utility	645	10,232,280	1,776,279	17.4%	12,754,150	288,156	2.3%	
Fire Worker's Comp	750	-	(1,017)	0.0%	-	-	0.0%	
Self-Funded Liability	751	4,177,530	696,980	16.7%	4,177,530	1,879,362	45.0%	
Fleet Management	752	1,163,420	193,133	16.6%	1,433,070	347,756	24.3%	
Information Systems	753	1,724,560	262,875	15.2%	1,677,510	272,257	16.2%	
Building Maint & Operations	754	1,078,670	177,288	16.4%	1,156,300	92,336	8.0%	
Successor Agency	805	3,366,250	1,127	0.0%	3,323,870	29,724	0.9%	
		<b>123,955,240</b>	<b>\$ 13,194,255</b>	<b>10.64%</b>	<b>150,039,244</b>	<b>11,532,105</b>	<b>7.69%</b>	